

## SYLLABUS

**CLARENDON COLLEGE**  
**Division of Science & Health**  
**Business Administration Department**  
**Course Name: ACCT 2302, Managerial Accounting**  
**Credit Hours: 3**

**Semester:** Spring 2023

**Location & Time:** Section 195 Online via OpenLMS

**Instructor:** Dr. Robert H. Taylor  
Professor of Accounting & Economics  
QEP Director

**Office Hours:** **Pampa Center** MKBC 206A  
M 10:30a – 12:00p & TWR 9:00a – 12:00p

**Virtual Office Hours:** via phone at 806-662-5580 or Zoom by email apt.

**Phone:** Office 806-660-2023, Pampa Center Main Number 806-665-8801

**Email:** robert.taylor@clarendoncollege.edu

Email is the main method you should use to contact me. I will respond to your email within 48 hours (up to 72 hours over weekends and holidays), and I will make every effort to check the course website every weekday and respond message requests within the same time frame.

**Clarendon College COVID-19 Updates:** Please click the following link to become informed about our campus responses to COVID-19: <https://www.clarendoncollege.edu/CoronavirusUpdate>

### **Course website:**

This online course uses Clarendon College's OpenLMS site at <https://cctx.mrooms.net>. All instructions, tutorials, readings, lessons, assignments and exams are provided within the OpenLMS course. All assignments will be submitted, and exams taken using this site. Due dates for all graded assignments are listed in the "Course Schedule" at the end of this syllabus. Most communication between you and your instructor will be handled via email. The course website will become available to you by the first day of the semester. If you register late, you will generally have access to the course within 24 hours after you register. In order to be successful in completing this 3-credit hour course, you should plan to spend between 6-9 hours per week on the course.

The information explaining how to log into your OpenLMS course can also be obtained by going to [Clarendon College's](#) home page and clicking on the **Login to Online Classes** button. If you have any difficulty logging in, email our help desk at: [administrator@clarendoncollege.edu](mailto:administrator@clarendoncollege.edu)

### **Required Enrollment Verification Activity**

Students who fail to complete the Syllabus Agreement EVA activity (located in the first section of the course on OpenLMS) by the official census date (February 2) cannot continue in the course and will receive a W (Withdrawn) at the end of the term. Students may also not be eligible for a refund. If you are receiving financial aid you may also be required to reimburse tuition and fees.

The census date for this term can be found on the Academic Calendar located at the **Inside CC** link on Clarendon College's home page.

## **Online Attendance Policy**

Regular attendance is mandatory in all online courses. Specific activities will be identified each week or during each chapter that must be completed in order for students to be considered “in attendance.” Failure to complete these assignments can result in forfeiture of Financial Aid and failure of the class.

## **Course Description:**

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity’s accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

Prerequisite: ACCT 2301 – Principles of Financial Accounting or Instructor Approval

## **Statement of Purpose**

This course satisfies the Managerial Accounting course requirement for the Business Administration major field of study as adopted by the State of Texas as part of the required Field of Study Curriculum for all Business majors who attend a public higher education institution in the State of Texas. This course also satisfies the Managerial Accounting course requirement for those following the Business Administration and Agribusiness/Agricultural Economics Suggested Course of Study plans at Clarendon College. This course is designed for transfer to a senior college or university, and it partially satisfies the requirements for the Associates degree at Clarendon College.

## **Required Instructional Materials:**

**Textbook:** *Managerial Accounting, 1<sup>st</sup> ed.*, OpenStax/Rice Univ. (Mitchell Franklin primary contrib.), ISBN: 9781947172593 (digital), OpenStax/Rice Univ., 2019 (note that the online version of the textbook as well as a PDF download are available from OpenStax website and is free for students to use).

## **Other Relevant Materials:**

Students need to bring their textbook, paper to take notes on, pens or pencils, and a calculator (students may not use cell phones in place of a calculator) to each class. Students also need to bring a Scantron form, pencil, and a calculator to class on days that an exam is scheduled.

## **Student Requirements**

Students are responsible for completing any assigned reading or activities/homework by the due date given. No late assignments will be accepted. Students should also be in class and ready to begin on time with all materials required for that class. The key to your success in this class is attending each lecture with a positive attitude and being prepared for that day’s lesson.

## **Methods of Instruction**

A combination of lectures, PowerPoint presentations, outside assigned readings, discussions, and video presentations may be used in this course. All material will be available through WebCT as well.

## **Course Objectives:**

The object of managerial accounting is to explain how accounting data and non-financial data can be interpreted and applied by management in decision making, planning, controlling, and performance valuation related to business activities. The changing role of managerial accounting in organizations includes a broad range of issues that have not traditionally been considered in this domain. This course targets providing prospective managers with information relating to managerial accounting and its expanding role.

### **Student Learning Outcomes:**

Upon successful completion of this course, students will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.
2. Define operational and capital budgeting, and explain its role in planning, control, and decision-making.
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
4. Explain methods of performance evaluation.
5. Use appropriate financial information to make operational decisions.
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

### **Grading Policies:**

A Student's final grade will be calculated based on the following:

Chapter Graded Activities	25%
Weekly Discussion Posts	15%
Exams (3)	60%
Total	100%

The final semester grades will be figured as set in the current catalog:

90 to 100 = A      80 to 89 = B      70 to 79 = C      60 to 69 = D      Below 60 = F

Your assignments grades and official final grade will be made available through your Student Portal at Clarendon College's website.

### **Student Rights and Responsibilities:**

A copy of the Student Rights and Responsibilities is available on the College website at:

<http://www.clarendoncollege.edu/Resources/Student%20Services/StudentRightsResponsibilities.pdf>.

### **Classroom Policies:**

1. **Exams:** Exam dates given in the schedule attached to this syllabus may be subject to change. THERE WILL BE NO MAKEUP EXAMS GIVEN IN THIS CLASS. If a student will be absent during an exam for any reason, it is the student's responsibility to contact the professor and make arrangements to take the exam prior to the absence. Failure to take an exam at the appointed time will result in the student receiving a zero for a grade on the missed exam. The only exceptions to this rule will be a genuine, documented emergency, in which case the exam is to be made up during the next class period the student returns to school.
2. **Final Exams:** Students must take a final exam for each of their academic courses. The schedule of final exams times is published at the beginning of the semester. Do not make plans to leave school before your scheduled final exam. I will not give any early finals except in extreme emergencies after students have provided documentation of said emergency.
3. **Assignments:** No late or makeup assignments will be given in this class. If an assignment is not turned in when due, the student will receive a zero for a grade on that assignment. If a student will be absent on the day an assignment is due, then it is the student's responsibility to submit the assignment early. Failure to turn in an assignment at the appointed time will result in the student receiving a zero for a grade on the missed assignment. The only exceptions to this rule will be a genuine, documented emergency, in which case the assignment is to be turned in the next class period the student returns to school.
4. **Attendance:** Attendance in this class is mandatory. Roll will be taken (either officially or unofficially) at the beginning of every class period. A student with more than three un-excused absences will have their final grade reduced by one letter grade.
5. **Scholastic Honesty:** I adhere to a strict policy regarding academic honesty. Anyone who is dishonest in any way will receive a zero on that assignment or exam with no opportunity to make up the zero and may be dropped from the course with a grade of F. That student, if allowed to remain in the course, will not be allowed to receive any extra credit points from the time of the infraction through the remainder of

the course. A second act of dishonesty will result in an F for the course. Students who commit an act of academic dishonesty will not be allowed to withdraw from the course with a "W." Note that dishonest behavior includes plagiarism, any form of cheating on an exam, or the act of copying someone else's work as well as allowing someone to copy your work (both students are equally guilty and will be equally punished). Any student caught plagiarizing or cheating on any assignment or exam will receive a grade of zero on that assignment or exam, and will possibly face disciplinary action, including possible expulsion, through the school.

6. **Electronic Communication/Entertainment Devices:** The use of cell phones, iPods, or other electronic communication or entertainment devices is prohibited. If a student is caught using one of these devices during class time, he/she will be asked to leave the class for the remainder of the class that day. **AT NO TIME DURING AN EXAM IS ONE OF THESE DEVICES TO BE OUT. ANY STUDENT FOUND TO HAVE A CELL PHONE OR OTHER ELECTRONIC DEVICE OTHER THAN AN APPROVED CALCULATOR OUT DURING AN EXAM WILL RECEIVE A ZERO ON THAT EXAM.** Cell phones should be turned off prior to the start of the class.
7. **Withdrawal:** If you decide that you are unable to complete this course or that it will be impossible to complete the course with a passing grade, you may drop the course and receive a "W" on your transcript instead. Withdrawal from a course is a formal procedure that you must initiate. If you do not go through the formal withdrawal procedure, you will receive a grade of "F" on your transcript. A student is permitted to drop a course if he/she obtains an official drop slip from the office and has the instructor sign the slip before the 12<sup>th</sup> class week during a regular long semester, or on or before the last day to drop a class of a term as designated in the college calendar. **Remember, a student is only allowed to drop the same class twice before he/she will be charged up to triple the tuition amount for taking the class a third time or more. Furthermore, beginning with the Fall 2007 semester, students in Texas may only drop a total of 6 courses throughout their entire undergraduate career. After the 6, he/she will no longer be able to withdraw from any classes.** If you think you need to drop this course, please talk with me about it first. It is possible that there is something you can do to still pass the course. Don't hurt your chances for a passing grade in the course by not attending labs or taking exams before we have discussed your situation. **The last day to withdraw from this course with a "W" is (this changes every semester)**
8. **Student Behavior:** Students are expected to be considerate of their fellow classmate's desire to learn. Therefore, all students will refrain from disrupting the class in any way. Specifically, students will refrain from talking to one another during lectures and engaging in any other activity that diminishes the quality of the learning environment. Any student(s) disrupting class will be asked to leave the class and not return for the remainder of that class period.

## College Policies

### Academic Integrity Policy

Clarendon College is committed to a philosophy of honesty and academic integrity. It is the responsibility of all members of the Clarendon College community to maintain academic integrity at Clarendon College by refusing to participate in or tolerate academic dishonesty. Any act of academic dishonesty will be regarded by the faculty and administration as a serious offense.

Academic dishonesty violations include, but are not limited to: (1) obtaining an examination, classroom activity, or laboratory exercise by stealing or collusion; (2) discovering the content of an examination, classroom activity, laboratory exercise, or homework assignment before it is given; (3) observing the work of another during an examination or providing answers to another during the course of an examination; (4) using an unauthorized source of information during an examination, classroom activity, laboratory exercise, or homework assignment; (5) entering an office, classroom, laboratory, or building to obtain unfair advantage; (6) taking an examination for another person; (7) completing a classroom activity, laboratory exercise, homework assignment, or research paper for another person; (8) altering grade records; (9) using any unauthorized form of an electronic communication device during an examination, classroom activity, or laboratory exercise; and/or, (10) plagiarism. (Plagiarism is defined as the using, stating, offering, or reporting as one's own, an idea, expression, or production of another person's work without proper credit. This includes, but is not limited to, turning in a paper purchased or acquired from any source, written by someone other than the student claiming credit, or stolen from another student.)

Students are responsible for reporting known acts of academic dishonesty to a faculty member, the program coordinator, the associate dean, and/or dean. Any student with knowledge of a violation who fails to report it shall him/herself be in violation and shall be considered to have committed an act of academic dishonesty. Additionally, any student who reports him/herself in violation of this code before it is likely that another might consider this possibility will be understood as repentant and acting in good faith. Though the confession will not excuse the student for the violation, the confession will be considered and the violation should not result in suspension from school except in the most extreme cases.

While academic integrity and honesty are the responsibility of the individual student, each individual faculty member, teaching assistant, and/or laboratory instructor is responsible for classroom management and for maintaining ethical behavior within the classroom and/or laboratory. Faculty who discover or suspect a violation should discuss the matter with the suspected violator(s) and attempt to resolve the case at that point. In cases of convincing evidence, the faculty member should take appropriate action. The faculty member and student should complete a Counseling Sheet regarding the violation. (The Counseling Sheet should contain at a minimum the date and time of the violation, the course, the instructor's name, the student's name, an explanation of the infraction or facts of the case, and the resolution to the incident.) This form should be signed by the student, faculty member, program coordinator, and the Dean of Students. The Dean of Students will maintain a file on all violations. If a faculty member prefers to report the case directly to the Dean of Students, it remains his/her prerogative to do so. Additionally, if the faculty member and the accused student cannot reach a resolution or if the faculty member believes that suspension from school is the only fair sanction, the case should immediately be reported by the faculty member, in writing, to the Dean of Students. If the Dean of Students observes any trends in student behavior which involve more than one violation or act of academic dishonesty, the Dean is responsible for notifying all faculty members involved, for contacting the student(s) involved, and after consultation with the faculty member(s) involved for taking the appropriate action. The Dean of Students is responsible for the timely notification (normally within two weeks) to all parties of an action taken.

Students wishing to appeal a disciplinary decision involving academic integrity or acts of academic dishonesty may do so through the Student Appeals and Grievance Procedure.

### **Withdrawing from (Dropping) the Course**

If you decide that you are unable to complete this course or that it will be impossible to complete the course with a passing grade, you may drop the course and receive a "W" on your transcript instead. (The last day to drop a course is available on the Academic Calendar, located at the Student link on the Clarendon College website.) Withdrawal from a course is a formal procedure that you must initiate. If you do not go through the formal withdrawal procedure, you will receive whatever grade you have earned.

Whether to drop a class or not requires a lot of thought. According to Texas state law a student is only allowed to drop the same class twice before he/she will be charged triple the tuition amount for taking the class a third time or more. Furthermore, beginning with the Fall 2007 semester, students in Texas may only drop a total of 6 courses throughout their entire undergraduate career. After the 6<sup>th</sup> dropped class, he/she will no longer be able to withdraw from any classes.

### **Accommodations Statement**

Clarendon College provides reasonable accommodations for persons with temporary or permanent disabilities. Should you require special accommodations, notify the Dean of Student Services. We will work with you to make whatever accommodations we need to make.

**ACCT 2302 Tentative Course Schedule/Outline:** (Subject to change)

The schedule below gives the due dates and times for all graded assignments in the course (Chapter Graded Activities, Weekly Discussions, and Exams). All items will be open from the first day of class and each will close on the date and time given in the schedule. No late assignments will be accepted. Items marked with a “\*\*” are items that will be used to record weekly attendance in the course. Items not submitted by the due date will result in an absence being recorded for that week’s attendance.

<b>Date</b>	<b>Description of Graded Item</b>
1/20/2023	Complete Course Introduction & EVA by 10 PM**
1/24/2023	Complete Chapter 1 Graded Activity by 10 PM**
1/27/2023	Complete Weekly Discussion Post 1 & Feedback 1 by 10 PM
1/31/2023	Complete Chapter 2 Graded Activity by 10 PM**
2/3/2023	Complete Weekly Discussion Post 2 by 10 PM
2/7/2023	Complete Chapter 3 Graded Activity by 10 PM**
2/10/2023	Complete Weekly Discussion Post 3 by 10 PM
2/14/2023	Complete Chapter 4 Graded Activity by 10 PM**
2/17/2023	Complete Weekly Discussion Post 4 & Feedback 2 by 10 PM
2/20/2023	Complete Chapter 5 Graded Activity by 10 PM**
2/22/2023	Complete Weekly Discussion Post 5 & Feedback 2 by 10 PM
2/24/2023	Complete Exam 1 by 10 PM**
2/28/2023	Complete Chapter 6 Graded Activity by 10 PM**
3/3/2023	Complete Weekly Discussion Post 6 by 10 PM
3/7/2023	Complete Chapter 7 Graded Activity by 10 PM**
3/10/2023	Complete Weekly Discussion Post 7 by 10 PM
3/13-3/17/2023	Spring Break
3/21/2023	Complete Chapter 8 Graded Activity by 10 PM**
3/24/2023	Complete Weekly Discussion Post 8 by 10 PM
3/28/2023	Complete Chapter 9 Graded Activity by 10 PM**
3/31/2023	Complete Weekly Discussion Post 9 & Feedback 3 by 10 PM
4/4/2023	Complete Exam 2 by 10 PM**
4/11/2023	Complete Chapter 10 Graded Activity by 10 PM**
4/14/2023	Complete Weekly Discussion Post 10 by 10 PM
4/18/2023	Complete Chapter 11 Graded Activity by 10 PM**
4/21/2023	Complete Weekly Discussion Post 11 by 10 PM
4/25/2023	Complete Chapter 12 Graded Activity by 10 PM**
4/28/2023	Complete Weekly Discussion Post 12 by 10 PM
5/2/2023	Complete Chapter 13 Graded Activity by 10 PM**
5/4/2023	Complete Weekly Discussion Post 13 & Feedback 4 by 10 PM
5/8/2023	Complete Exam 3 by 10 PM**